

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 5483 of 1983

For Approval and Signature:

Hon'ble MR.JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

SAURASHTRA STEEL INDUSTRIES LTD.

Versus

LIMBDI MUNICIPALITY & ANR.

Appearance:

MR SURESH M SHAH for Petitioner

None present for the respondents.

CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 27/08/96

ORAL JUDGEMENT

1. Heard learned counsel for the petitioner. The prayer of the petitioner is that the respondent no.1 may be directed to grant exemption to it from the levy of octroi for a period of five years from 1-1-1980 with consequential benefits.

2. The exemption of the levy of the octroi has been granted for five years to the new industries which have been erected within municipal limits of respondent no.1.

The municipal limits to the area in which the industry of the petitioner is situated came to be extended on 1-11-1978. The petitioner claims the exemption for a period of five years from 1-1-1980 but under the resolution dated 22-10-1983 the municipality has resolved to exempt levy of octroi upon the goods of the petitioner till 1-11-1983 i.e. the date of the completion of five years of the municipal limit came to be extended to the area in which the petitioner's factory is situated. I fail to see any justification in the grievance of the petitioner. The area has been extended from 1-11-1978 and the petitioner has failed to produce any material to show and establish that when he purchased the land for installation of the factory, when the building has been constructed and plant and machinery has been purchased. The petitioner made a vague statement that erection of the new industry of the petitioner came to be completed on December, 1979 and started its production from 1-1-1980. These are the facts on which the petitioner should have produced the cogent and satisfactory evidence. These are the matters of exemption of levy of octroi and only it meant for the newly erected industries. It is some sort of the incentive scheme and for the entitlement of the same, the case is to be made out by the petitioner by producing the evidence. Otherwise also I find nothing objectionable or illegal in case the municipality has resolved to extend benefits of the exemption of levy of octroi to the petitioner from the date of extension of municipal limit to the area in which the factory of the petitioner is situated. The exemption as per the case of the petitioner is to be there for a period of seven years from the date of erection of the factory or a new industry or five years from the date on which the production of the goods commenced in the new industry whichever is less, but no such case has been made out. The claim of the petitioner for exemption for five years from 1-1-1980 is not sustainable.

3. In the result, this Special Civil Application fails and the same is dismissed. Rule discharged. Interim relief, if any, granted by this Court stands vacated. No costs.

zgs/-